
By: **Garrett County Delegation**
Introduced and read first time: February 2, 2004
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: February 24, 2004

CHAPTER _____

1 AN ACT concerning

2 **Garrett County - Unpaid Hotel Rental Tax - Liens**

3 FOR the purpose of making unpaid hotel rental tax in Garrett County a lien against
4 certain real and personal property; authorizing the collection of unpaid hotel
5 rental tax in Garrett County in a certain manner; and generally relating to
6 unpaid hotel rental tax in Garrett County.

7 BY repealing and reenacting, with amendments,
8 Article 24 - Political Subdivisions - Miscellaneous Provisions
9 Section 9-325
10 Annotated Code of Maryland
11 (2001 Replacement Volume and 2003 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

15 9-325.

16 Unpaid hotel rental tax in a code county, Cecil County, Charles County,
17 Dorchester County, GARRETT COUNTY, Somerset County, Talbot County, Washington
18 County, and Wicomico County is a lien against the real and personal property of the
19 person owing the tax and is collectible in the same manner as the property tax may be
20 collected under the Tax - Property Article.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 2004.

